

February 10, 1949

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ARIZONA ATTORNEY GENERAL

F.O.W.
Hon. Hubert O. Merryweather
Chairman
Committee on Finance and Revenue
Arizona State Senate
Phoenix, Arizona

Dear Mr. Merryweather:

We have examined Senate Bill #54, and it is our opinion that if this bill is enacted, as provided by law, it would be constitutional. A similar measure was invalidated by the Supreme Court in the case of Oglesby v. Chandler, 37 Ariz. p. 1, 288 P. 1034; however, this bill is not invalidated because of any constitutional objection but because of an attempted application of the Act, the Court holding that there had been no scientific survey of the taxable property of the State, and therefore the bill was unenforceable.

In your inquiry you ask: What means could be used to get the assessors to pay attention to the valuation established by the people making a survey?

The answer to this is provided for in Section 10 of the bill which authorizes the State Tax Commission to take over and perform the duties of the county assessors in the event they fail to perform their duties, and further provides that no salary shall be paid to the assessor for the period it is necessary for the State Tax Commission to assume jurisdiction over his office.

Your next inquiry is: How could you be sure the State Tax Commission would stay in line?

If this bill is adopted, then any citizen or taxpayer could apply to the proper court for a writ of mandamus to compel obedience to the law by the State Tax Commission.

Hon. Hubert O. Merryweather
Chairman, Committee on Finance and Revenue

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We return herewith your file.

We trust this answers your inquiry.

Respectfully yours,

FRED O. WILSON
Attorney General

EARL ANDERSON
Assistant Attorney General

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Attached.